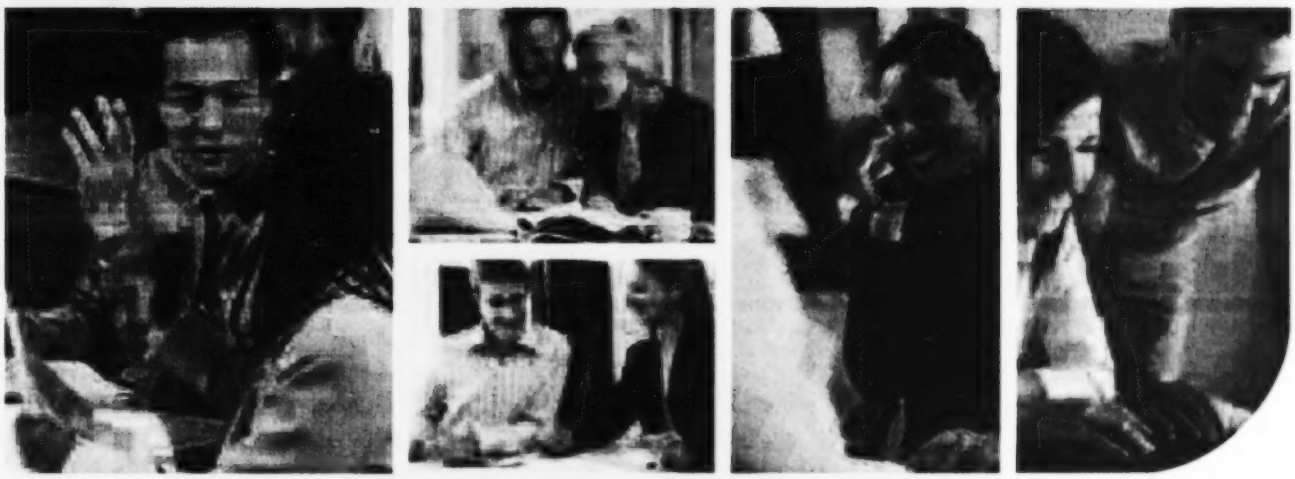
Summary of the Corporate Business Plan

2007-2008 to 2009-2010



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Canada Revenue Agency | Agence du revenu du Canada

Canada

Message from the Minister

As Minister of National Revenue, I recognize that the Canada Revenue Agency (CRA) must always act in a manner that is fair, efficient, and accountable. Maintaining the confidence of Canadians in the fairness and integrity of our system of tax administration will always be an integral part of the success of the CRA.

Our activities are essential to the social and economic well-being of Canadians. The CRA has been at the forefront of the implementation of recent government priorities aimed at reducing the tax burden for Canadians. The Government's long-term economic plan, Advantage Canada, continues the emphasis on tax reduction, which will help Canada gain a global competitive advantage.

The *Summary of the Corporate Business Plan 2007-2008 to 2009-2010* identifies the priorities we will pursue so we can continue to provide Canadians with the information and services they need to meet their tax obligations and receive the benefits to which they are entitled.

Building on its recent achievements, the CRA will continue to explore partnerships with government clients, increasing efficiencies and continuing to reduce the overall cost of tax administration in Canada. By early 2009, the CRA will have fully harmonized the administration of Ontario's corporate taxes with the national system. This will reduce the administrative tax burden for about forty percent of Canadian corporations.

This *Summary of the Corporate Business Plan 2007-2008 to 2009-2010* sets our course for the next three years and provides strategic direction for the more than 40,000 employees whose professionalism will ensure that the CRA continues to provide taxpayers, benefit recipients, and clients the service and the results they expect.

Carol Skelton

The Honourable Carol Skelton, P.C., M.P.
Minister of National Revenue

Mission

To administer tax, benefits, and related programs, and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.

Vision

The Canada Revenue Agency will be the preferred provider to deliver tax, benefits, and related programs for governments across Canada.

Values

Integrity

Professionalism

Respect

Co-operation

Promise

Contributing to the well-being of Canadians and the efficiency of government by delivering world-class tax and benefit administration that's responsive, effective, and trusted.

Summary of the Corporate Business Plan
2007-2008 to 2009-2010

The Canada Revenue Agency (CRA) has the mandate to administer tax, benefit, and other programs on behalf of the Government of Canada and provincial, territorial, and First Nations governments. As an agency, we work to:

- provide better service to Canadians;
- contribute to a more efficient and effective delivery of government programs; and
- foster closer working relationships with provinces and other levels of government.

The *Summary of the Corporate Business Plan 2007-2008 to 2009-2010* provides an overview of the Canada Revenue Agency's objectives, strategies, and expected performance as set out in our corporate business plan for the same period.

Our Strategic Planning and Reporting Framework provides the foundation for this summary. In linking our Strategic Outcomes and Program Activities to their respective measures, the CRA is able to plan and identify priorities to achieve our mission. Our plan outlines how we will meet our goals by:

- investing in our infrastructure to further enhance our efficiency and reduce cost for Canadians;
- modernizing service delivery to take advantage of emerging technology;
- actively identifying compliance risks and implementing strategies to address them; and
- continuing to develop a knowledgeable, professional, and values-driven workforce.

The CRA pursues a strategy based on three themes:

Building a Strong and Modern Core Business

A core business capacity that is well-defined, modern, and high-performing.

Maturing the Governance Model

A governance model that reflects the best possible blend of accountability, rigour, and sensitivity.

Expanding Business Opportunities

The pursuit of new business opportunities that the Agency could deliver on behalf of current and new clients.

These efforts support the Government of Canada and its priorities and help ensure the economic and social well-being of Canadians.

The *Canada Revenue Agency Act* requires that a summary of the corporate business plan be tabled in Parliament. The summary must include statements of the CRA's objectives, strategies, performance expectations, and financial projections for the planning period, as well as a statement of staffing principles. The information in this summary is drawn from the *Corporate Business Plan 2007-2008 to 2009-2010*.

For more information about the Canada Revenue Agency (CRA), please visit our Web site: www.cra-arc.gc.ca

Strategic Planning and Reporting Framework

Our Mission

To administer tax, benefits, and related programs and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians

Agency Indicators

Examining our Strategic Context

Strategic Outcomes

Achieving our Mission

Tax Services
Taxpayers meet their obligations and Canada's revenue base is protected

Benefit Programs
Eligible families and individuals receive timely and correct benefit payments

Strategic Outcome Measures

Measuring our Performance in Tax Services and Benefit Programs

- Filing Compliance
- Registration Compliance
- Remittance Compliance
- Reporting Compliance
- Reliance on CRA as a Key Service Provider
- Payment Timeliness
- Benefit Payment Correctness

Program Activities

Meeting our Expected Results, thereby achieving our Strategic Outcomes

PA1	PA2	PA3	PA4	PA5	PA6
Taxpayer and Business Assistance	Assessment of Returns and Payment Processing	Accounts Receivable and Returns Compliance	Reporting Compliance	Appeals	Benefit Programs
Expected Results	*Expected Results*	*Expected Results*	*Expected Results*	*Expected Results*	*Expected Results*
Taxpayers receive timely, accurate, and accessible information	Assessment and payment processing are timely and accurate Non-compliance is detected and addressed	Tax debt is resolved on a timely basis and is within targeted levels Non-compliance is detected and addressed	Non-compliance is detected and addressed	Taxpayers receive an impartial and timely review of contested decisions	Benefit recipients receive timely, accurate, and accessible information Eligibility determination and payment processing are timely and accurate

Measures for each of these Expected Results can be found in the Program Activity section starting on page 6.

The CRA contributes to the Government of Canada's Strategic Outcome: *Income Security and Employment for Canadians*. As well, we are one of the federal organizations that support all departments and agencies.

Further information on the Government of Canada Strategic Outcomes can be found at www.tbs-sct.gc.ca

Agency Indicators

The CRA has committed to developing a suite of Agency Indicators that will provide a high-level, strategic view of the context in which we work.

We recognize that our success in providing service to government clients and Canadians is more than just the sum of our individual activities. Agency Indicators situate CRA results in relation to Canadians' expectations, Canada's economic performance, and the contribution we make in conjunction with and on behalf of other governments throughout the country in maintaining Canada's social and economic well-being.

The value in these indicators will be in analyzing and understanding trends, rather than meeting specific targets, enabling us to assess changes in our environment, analyze risks and opportunities, and consider the potential impact on the CRA's activities and performance.

Some influences that could affect our trend analyses:

- Economic growth in Canada
- Changes in tax policy
- Perceptions of government in general and of the CRA's role in tax administration
- One-time costs for the implementation of new programs and infrastructure improvements
- Technological advancements
- Perceptions of the fairness of Canada's tax rates and policies

We will present Agency Indicators according to five general categories, **Efficiency**, **Effectiveness**, **Service Satisfaction, Clients**, and **Workforce Satisfaction**, reflecting key aspects of our mandate. Examples of proposed indicators, which are still under development, include a perspective on:

- the efficiency of our major activities by examining the costs for T1, T2, GST returns, and benefit payments; and
- the level of satisfaction expressed by taxpayers and benefit recipients, based on an index of key elements of the CRA Annual Corporate Survey.

The development of these new Agency Indicators will help the CRA to continue to focus on managing for results and maintaining excellence in service delivery.

Achieving Our Strategic Outcomes

Strategic Outcomes

In meeting our mandate, the Canada Revenue Agency works towards two strategic outcomes:

- Taxpayers meet their obligations and Canada's revenue base is protected
- Eligible families and individuals receive timely and correct benefit payments

Tax Services

Taxpayers meet their obligations and Canada's revenue base is protected

The objective of the Tax Services strategic outcome is to have Canadians comply with their tax obligations without direct CRA intervention by providing them the information and tools they need, and supporting them with quality service.

In order to ensure the integrity and fairness of the Canadian system of tax administration, and to **strengthen our core business** and foster our ability to **expand business opportunities**, we will focus on:

- **Enhancing Service Delivery:** We will positively influence compliance by making available current and accurate information, encouraging the use of electronic services, and simplifying interactions between small business and the CRA.
- **Maximizing Tax Debt Collection:** We will maximize our revenue collections in order to address the continual growth of new debt by integrating our business processes, and improving our risk profiling capabilities.
- **Addressing Non-Compliance:** We will continue to pursue the compliance priorities of addressing aggressive tax planning schemes, the underground economy, GST/HST fraud, and non-filers, non-registrants, and collections.
- **Enhancing Trust:** We will ensure the protection of personal information through our rigorous information technology and administrative security programs.
- **Enhancing Partnerships:** We will continue to create new opportunities with provinces, territories, First Nations, and federal organizations to reduce duplication and enable single-window delivery of services.

We measure our results through the following:

- **Filing Compliance** – proportion of taxpayers that file their returns on time
- **Registration Compliance** – proportion of Canadian businesses that have registered as required by law
- **Remittance Compliance** – proportion of taxpayers that paid amounts due on time
- **Reporting Compliance** – degree to which taxpayers report complete and accurate information to allow for the determination of their liability for tax
- **Reliance on the CRA as a Key Service Provider** – value/number of programs and services administered on behalf of our clients

Benefit Programs

Eligible families and individuals receive timely and correct benefit payments

The objective of the Benefit Programs strategic outcome is to provide benefits, credits and other services that contribute directly to the quality of life of Canadians. We administer these programs on behalf of our federal, provincial, and territorial clients.

To **strengthen our core business** and foster our ability to **expand business opportunities**, over the planning period we will focus on:

- **Enhancing Electronic Services:** We will continue to provide access to the right information, tools, and services through a variety of channels to ensure that benefit recipients will be able to provide the information we need to register them, and maintain complete and accurate account information.
- **Timely Benefit Payments:** We will continue to reassess core payment processing systems and our Individual Identification System to ensure that we retain the capacity to deliver high-quality programs.
- **Accurate Benefit Payments by Strengthening Compliance:** We will implement key elements of the Compliance Strategy for Benefits in order to ensure program integrity; and develop methodologies to measure overall compliance for the GST/HST credit program.
- **Business Growth:** We will continue to use our strong federal benefit delivery infrastructure to demonstrate the advantages we can offer to provinces, territories, and other government departments in delivering programs and services on their behalf. This should lower the cost of benefit program administration for our government clients while maintaining secure, high quality service to benefit recipients.

We measure our results through the following:

- **Payment Timeliness** – percentage of payments issued on time
- **Benefit Payment Correctness** – completeness and accuracy of account and payment information for recipients of the Canada Child Tax Benefit
- **Reliance on the CRA as a Key Service Provider** – value/number of benefit programs and services administered on behalf of our clients

Taxpayer and Business Assistance

We provide taxpayers with access to the tools, assistance, and information they need to participate in Canada's self-assessment tax system.

Our Priorities

- Enhance taxpayer service on the Internet
- Implement channel convergence to allow taxpayers to move more easily across channels
- Enhance outreach programs and expand taxpayer and business consultations
- Ensure consistency, timeliness, and accuracy of information
- Implement a risk-based approach for registration of charities and deferred income plans
- Augment partnerships and innovate in service delivery
- Implement the *Softwood Lumber Products Export Charge Act*, 2006 and integrate new functions such as the Corporate Tax Administration for Ontario initiative

Our Focus

Continuous improvement in our service to Canadians **strengthens our core business**, helps ensure compliance with tax laws and protects Canada's tax base.

We will:

- continue to pursue a taxpayer- and business-centred approach for our service options
- reduce costs by encouraging self-service options through targeted outreach and educational programs
- implement new procedures with respect to charities and deferred income plans for registration, monitoring, and compliance
- implement the provisions of the *Softwood Lumber Products Export Charge Act*, 2006

Expanding business opportunities will provide integrated services to Canadians, improve service and reduce overall costs.

We will:

- provide a taxpayer service infrastructure for the Corporate Tax Administration for Ontario initiative

Our success will be measured by:

- the accuracy and effectiveness of our communications products
- the timeliness of our service offerings
- the effectiveness of our ability to target tobacco production under-reporting

Assessment of Returns and Payment Processing

We deliver efficient and effective high-volume processing.

Our Priorities

- Provide enhanced Internet services
- Implement the redeveloped GST/HST system
- Implement the Corporate Tax Administration for Ontario initiative
- Implement ongoing legislative changes

Our Focus

We will **strengthen our core business** by updating our key processing systems, allowing us to expand our electronic service offerings and encourage electronic filing, facilitating Canadians' participation in the tax system.

We will:

- enhance My Account and My Business Account; add GST/HST to My Business Account
- provide tax professionals with online tools
- implement GST/HST TELEFILE/NETFILE debit returns and changes to health care and housing rebates
- implement all required federal, provincial, and territorial legislative changes
- implement the recommendations of the Action Task Force on Small Business Issues
- process softwood lumber payments

Expanding business opportunities and providing integrated processing operations to Canadians will improve service and reduce overall costs.

We will:

- process Ontario corporate tax (T2) returns
- implement additional Business Number (BN) agreements

Our success will be measured by:

- the timeliness and accuracy of our processing operations
- take-up rates for electronic services
- the effectiveness of detection of risk and non-compliance

Program Activity 3

Accounts Receivable and Returns Compliance

We resolve outstanding debt and ensure that taxpayers comply with their filing, withholding, and payment requirements.

Our Priorities

- Maintain strong core business programs
- Implement business transformation
- Pursue opportunities for business development

Our Focus

Reinforcing our debt management processes and our approach to enforcement **strengthens our core business**, aims to curb non-compliance, and maximizes tax debt collections.

We will:

- stem the growth of accounts receivable and reduce the level of our aged inventories
- implement the insolvency strategy to increase recovery of receivables and decrease the use of tax-driven strategic bankruptcies
- modernize our collection programs using our Integrated Revenue Collections platform

Expanding the CRA's business opportunities in tax and non-tax accounts receivable and returns compliance will strengthen our Business Transformation Agenda.

We will:

- integrate collection and compliance operations from other levels of governments

Our success will be measured by:

- tax and non-tax debt within targeted levels
- the timeliness of debt resolution
- the effectiveness of non-compliance detection

Reporting Compliance

We protect Canada's revenue base through our compliance activities.

Our Priorities

- Increase our focus on aggressive tax planning, in particular the abusive use of international transactions and tax havens
- Continue to combat the underground economy, and GST/HST fraud
- Enhance programs to address interprovincial tax avoidance and Provincial Income Allocation
- Continue development and implementation of a compliance communications strategy action plan that uses communications to promote compliance
- Improve the administration of the Voluntary Disclosures Program
- Enhance the administration of the Scientific Research and Experimental Development (SR&ED) program

Our Focus

We will **strengthen our core business** by identifying, addressing, and deterring non-compliance in priority areas through targeted audits and enforcement, better risk management and targeting techniques, and by improving our understanding of taxpayer behaviour.

We will:

- increase audit and enforcement activities against aggressive international tax planning
- evaluate results from the pilot projects on the underground economy and GST/HST fraud
- implement action plans for interprovincial tax avoidance and Provincial Income Allocation
- continue the development and implementation of a compliance communications strategy action plan
- review policies and guidelines for the Voluntary Disclosures Program and implement action plans
- simplify the reporting requirements for the SR&ED program

Our success will be measured by:

- the timeliness of our activities
- the effectiveness of risk assessment and detection of non-compliance
- the consistency of Voluntary Disclosure Program administration

Program Activity 5

Appeals

We work to resolve disputes between the CRA and taxpayers and benefit recipients through impartial and responsive reviews.

Our Priorities

- Review and strengthen core business processes and operations
- Improve consistency in the Agency-wide administration of Taxpayer Relief Provisions
- Formalize the process for resolving service-related complaints

Our Focus

By improving our business intelligence we foster increased taxpayer confidence in our self-assessment system, **strengthening our core business** and thereby protecting Canada's revenue base.

We will:

- improve data capture and program reporting of amounts forgiven under the Taxpayer Relief Provisions
- continue to enhance electronic capability

Our success will be measured by:

- the transparency, consistency, accuracy, and timeliness of dispute resolution
- consistency in the administration of complaint service and relief provision

Benefit Programs

We ensure that eligible families and individuals receive timely and correct benefit payments.

Our Priorities

- Ensure timely, accurate, and accessible information and services to benefit recipients
- Ensure timely and accurate processing of benefit transactions
- Ensure benefits compliance
- Expand business opportunities to deliver new programs and services on behalf of federal, provincial, and territorial governments

Our Focus

Reassessing our key systems will ensure that we **strengthen our core business** and that the right benefits are delivered only to the right individuals.

We will:

- implement a service standard for our Canada Child Tax Benefit (CCTB) telephone service
- enhance My Account and implement the facility for online benefits applications
- maintain and enhance our infrastructure by modernizing the Individual Identification System
- continue to implement the compliance strategy to ensure only those who are entitled receive benefits
- enhance awareness of programs and obligations through our communications strategy

Our strong benefit delivery infrastructure enables us to offer programs and services to clients, **expanding business opportunities**, and thereby lowering overall benefit administration costs for Canadians.

We will:

- negotiate sharing notification of a vital event for an individual (e.g. births, deaths, etc.)
- expand data exchange programs (e.g. income verifications programs) with additional clients

Our success will be measured by:

- the timeliness and accuracy of payments and other account transactions
- the effectiveness and scope of validation and controls programs
- the growth in programs and services administered for clients

Program Activity 7

Corporate Services

Our corporate services provide the infrastructure for Agency operations.

Our Priorities

- Strengthen our infrastructure (human, financial, and administrative resources, information systems, and technology services)
- Mature our accountability practices in our unique governance regime
- Refine our client relations strategy and framework

Our Focus

Maintaining and improving our infrastructure supports the strong performance of our program areas and **strengthens our core business**.

We will:

- continue the implementation of the Competency-based Human Resources Management Framework, including a focus on the Agency Classification Standard, eResourcing, and union-management relations
- continue to focus on the integrity of our financial systems and processes and support a culture that values responsible risk taking, innovation, and continuous improvement
- continue to make strategic investments in information management and technology

Expanding business opportunities by providing integrated services to Canadians that will improve service and reduce overall costs.

We will:

- implement a communications strategy that emphasizes the image of the CRA as a responsive service provider and promotes the CRA's contribution to the efficiency of government and the well-being of Canadians
- leverage our high-volume transaction processing capability

Maturing our governance regime by drawing on the strengths of our legislated governance model will ensure that the CRA is effective, efficient, transparent, and accountable.

We will:

- develop a Management Oversight Framework
- implement the governance structure for the Corporate Tax Administration for Ontario initiative

Our success will be measured by:

- sound financial and treasury management
- successful delivery of our programs by our workforce
- excellence in the provision of internal financial, administrative, and information technology services

CRA Governance and the Board of Management

The Board of Management's priorities for the planning period

Strategic Direction

The Board of Management will oversee the implementation of the CRA's corporate vision for 2010 and beyond.

The Board of Management brings private sector expertise and experience in all parts of Canada to the practice of governance at the CRA. The Board is responsible for overseeing the organization and administration of the Agency and the management of its resources, services, property, personnel, and contracts.

Human, Financial, and Corporate Resource Management

Focus areas for the Board's oversight responsibilities for the planning period include:

- **Enterprise Risk Management**: Implementation of the Enterprise Risk Management Policy introduced last year.
- **Human Resources**: Strategies for succession planning and recruitment; collective bargaining with two major unions; job classification reform.
- **Information Technology**: Management of Information Technology resources; identification and mitigation of risks to CRA's Information Technology base.
- **Financial Control and Reporting**: Ensuring that changes to Canadian accounting standards are applied in the CRA; evaluating, through the Board's Audit Committee, CRA's internal controls on financial reporting.
- **Project Oversight**: In line with the Project Management Policy introduced last year: approval of major projects; ongoing review of approved projects to ensure effective management, identification and mitigation of risks, and the emplacement of appropriate monitoring processes.

Implementing the Corporate Business Plan

The Board of Management plays an integral role in CRA corporate planning, including the development of objectives, strategies, expected performance, and the approval of the annual plan and its summary. The Board also oversees progress against plans and objectives through enterprise risk management and regular reviews to ensure successful implementation and adjustment in response to changing circumstances.

Message from the Chair

The Board of Management plays a fundamental role in the corporate planning process at the Canada Revenue Agency (CRA). This includes overseeing the identification of objectives, strategies, expected results, and financial projections.

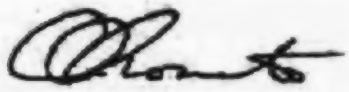
The Board continually examines its role and operations, adapting and adopting recognized best practices to ensure that we effectively fulfil our role within the authority established by the *Canada Revenue Agency Act*.

This Summary of the Corporate Business Plan, developed with the participation of the Board, provides an overview of the CRA's priorities and the focus for the planning period.

The Board, through its oversight of the organization and administration of the CRA, supports the realization of corporate objectives and ensures sound stewardship of resources.

The CRA is pursuing a corporate vision to become the preferred provider of tax, benefits, and related programs for governments across Canada. I feel privileged to be part of the dedicated group of people that share this vision.

I am pleased to recommend this *Summary of the Corporate Business Plan 2007-2008 to 2009-2010* to the Honourable Carol Skelton, Minister of National Revenue.



Connie I. Roveto, ICD.D
Chair, Board of Management

The Board's Influence — Key Elements

- **providing guidance on the CRA's strategic and operational objectives**
- **supporting the achievement of those objectives by approving strategic approaches, project plans, and investments in infrastructure and resources**
- **ensuring that sound internal and external reporting practices are in place**

Board of Management

Board Membership

The Board of Management of the Canada Revenue Agency comprises 15 members appointed by the Governor in Council. They include the Chair, the Commissioner and Chief Executive Officer, a director nominated by each province, one director nominated by the territories, and two directors nominated by the federal government. Members of the Board bring a private-sector perspective and businesslike approach to management and, in this regard, have been championing a significant agenda for change within the CRA.

The following list shows Board membership as of January 2007.

Connie I. Roveto, ICD.D
Chair, Board of Management
President
Cirenity Management
Toronto, Ontario

Camille Belliveau, FCGA, CFP
Executive Director
Groupe EPR Canada Group Inc.
Shediac, New Brunswick

Myles Bourke, FCA
Corporate Director
Lethbridge, Alberta

L. Bernice Buckle
Corporate Director
Corner Brook, Newfoundland and Labrador

Raymond Desrochers, CA, CFE
Partner
BDO Dunwoody LLP Chartered Accountants
Winnipeg, Manitoba

Gordon Gillis, LL.B.
Lawyer/Consultant
Dartmouth, Nova Scotia

André Gingras
Founder and Director
André Gingras et Associés inc.
Montréal, Quebec

James J. Hewitt, FCMA
Corporate Director
Penticton, British Columbia

Howard A. Leeson, Ph.D.
Professor of Political Science
University of Regina
Regina, Saskatchewan

Rod Malcolm, CA
Corporate Director
Iqaluit, Nunavut

Patricia J. Mella
Corporate Director
Stratford, Prince Edward Island

James R. Nininger, Ph.D.
Corporate Director
Ottawa, Ontario

Stephen E. Rudin, MSPH
Health Care Consultant
Toronto, Ontario

Sylvie Tessier, M.B.A, P.Eng.
Consulting Director
Sierra Systems
Toronto, Ontario

Michel Dorais, ICD.D
Commissioner and Chief Executive Officer
Canada Revenue Agency
Ottawa, Ontario

Conclusion by the Commissioner and Deputy Commissioner

The *Summary of the Corporate Business Plan 2007-2008 to 2009-2010* communicates the strategic direction and performance expectations of the Canada Revenue Agency (CRA) to Parliament, to Canadians, and to clients, partners, and employees. As Commissioner and Deputy Commissioner, we are proud of what the CRA has accomplished and confident that the organization is well positioned to meet the challenges of the future.

The CRA serves Canadians by ensuring the integrity of the tax system through the protection of personal information, issuing timely and accurate payments, and an impartial dispute resolution mechanism. By offering improved services to federal, provincial, territorial, and First Nations clients, the CRA also contributes to reducing the overall cost of tax administration. The governance model ensures that legislated activities are carried out with due regard to responsible stewardship.

The *Summary of the Corporate Business Plan 2007-2008 to 2009-2010* outlines our strategies for continually enhancing relationships with government clients, improving service delivery to taxpayers and benefit recipients, maximizing debt collection, addressing compliance challenges, and promoting trust in the CRA's administration.

We recognize the dedication of the more than 40,000 CRA employees, without which our previous accomplishments would not have been possible. In the future, we will continue to rely on their individual efforts to achieve the Canada Revenue Agency's full potential to serve all Canadians.

Michel Dorais, ICD.D
Commissioner and Chief Executive Officer
Canada Revenue Agency

William V. Baker
Deputy Commissioner and
Chief Operating Officer Canada Revenue Agency

Operating and Capital Budgets

Agency Planned Spending and Full-Time Equivalents

Program Activity (thousands of dollars)	Planned 2007-2008	Planned 2008-2009	Planned 2009-2010
Taxpayer and Business Assistance	296,711	301,085	301,610
Assessment of Returns and Payment Processing	839,892	817,534	821,876
Accounts Receivable and Returns Compliance	662,292	668,397	674,654
Reporting Compliance	1,195,958	1,207,894	1,196,102
Appeals	149,545	147,825	148,407
Benefit Programs	335,779	342,034	349,725
Total Planned Spending*	**3,480,177**	**3,484,769**	**3,492,374**
Less: Respendable Revenue pursuant to *CRA Act*	143,637	150,991	151,018
Non-Respendable Non-Tax Revenue	37,597	37,597	37,597
Plus: Cost of services received without charge	461,610	464,228	466,373
Total Agency Spending	**3,760,553**	**3,760,409**	**3,770,132**
Full-Time Equivalents	**38,756**	**38,244**	**38,249**

* Corporate Services (Program Activity 7) planned spending has been attributed to the 6 PAs as follows: Taxpayer and Business Assistance, 11%; Assessment of Returns and Payment Processing, 29%; Accounts Receivable and Returns Compliance, 24%; Reporting Compliance, 28%; Appeals, 4%; and Benefit Programs, 4%.

Major Investment Projects

Project (thousands of dollars)	2007-2008	2008-2009	2009-2010
Total Major Investment Projects*	119,351	70,181	44,200

* The numbers reported in this table are estimated expenditures related to major investment projects and exclude any maintenance and ongoing costs.

Transfer Payment Program

Children's Special Allowance Payments*

Program Activity (thousands of dollars)	2007-2008	2008-2009	2009-2010
Benefit Programs			
Total Grants	205,000	211,000	218,000
Total Contributions			
Total	**205,000**	**211,000**	**218,000**

* Responsibility for Children's Special Allowance Statutory Vote Payment was transferred effective August 28, 1995 from Human Resources Development Canada.

Information on the Children's Special Allowance Payments (CSA) can be found at www.tbs-sct.gc.ca/est-pre/estimE.asp.

In addition to requiring information on the CRA's capital and operating budgets for the planning period, the *Canada Revenue Agency Act* also states that a statement of our staffing principles must be published in the summary of the corporate business plan.

CRA Staffing Principles	
Representativeness	The composition of our workforce reflects the available labour market.
Competency	The workforce possesses the attributes required for effective job performance.
Fairness	Staffing decisions are equitable, just, and objective.
Transparency	Communications about staffing are open, honest, respectful, timely, and clearly understood.
Efficiency	Staffing processes are planned and conducted with regard for time and cost and linked to business requirements.
Adaptability	Staffing processes are flexible and responsive to the changing circumstances and to the unique or special needs of the organization.
Productiveness	Results in appointment of the necessary number of competent people for the proper conduct of business.
Non-partisanship	The workforce must conduct itself in a manner that is free from political and bureaucratic influence. Staffing decisions must be free from political and bureaucratic influence.